

## Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

**Archive:** <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

### **Arizona updates Internal Revenue Code conformity date**

On April 14, 2021, Arizona Governor Doug Ducey signed Senate Bill 1752 which advances Arizona's conformity date to the Internal Revenue Code (IRC) from January 1, 2020 to March 11, 2021. With this bill, Arizona generally conforms to the changes to the IRC made by federal legislation including the Families First Coronavirus Response Act (P.L. 116-127), the Coronavirus Aid, Relief, and Economic Security ("CARES") Act (P.L. 116-136), the Paycheck Protection Program Flexibility Act of 2020 (P.L. 116-142), the Consolidated Appropriations Act (P.L. 116-260), and the American Rescue Plan Act of 2021 (P.L. 117-2).

This Multistate Tax Alert summarizes this legislation.

[Issued April 27, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-arizona-updates-internal-revenue-code-conformity-date.pdf>

### **Texas Comptroller proposes new treatment of research and development activities**

The Texas Comptroller of Public Accounts recently published proposed regulatory amendments with the Office of the Texas Secretary of State to provide guidance on the franchise tax research and development (R&D) activities credit and the sales/use tax R&D exemption. The publishing of the proposed amendments triggers a 30-day public comment period.

This Multistate Tax Alert summarizes the proposed amendments, effective dates, as well as offers some observations.

[Issued April 22, 2021]

**URL:** <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-texas-comptroller-proposes-new-treatment-of-research-and-development-activities.pdf>

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